



WISCONSIN TOBACCO PRODUCTS USE TAX RETURN

Due Date:

This return is due on or before the 15th day of the following month in which you acquire for use tobacco products from a source outside Wisconsin on which the Wisconsin tobacco products tax has not been paid.

Make your check payable and mail to:

Wisconsin Department of Revenue
Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
(608) 266-8970

PLEASE PRINT OR TYPE

1. Name of Individual, Partnership or Corporation		2. Federal Employer ID No. AND Social Security No. (if you are an individual or sole proprietor) _____-_____-_____- ____-____-_____-	
3. Business Name (if applicable)		Wisconsin County of Business Location (or home if individual and not a business)	
4. Mailing Address - Street or P.O. Box	City	State	Zip Code
5. Type of Organization (check one) Indicate Date Incorporated _____			
<input type="checkbox"/> Individual <input type="checkbox"/> Wisconsin corporation <input type="checkbox"/> Other, describe below: _____			
<input type="checkbox"/> Partnership <input type="checkbox"/> Out-of-state corporation _____			

COMPUTATION OF THE WISCONSIN TAX DUE ON UNTAXED TOBACCO PRODUCTS

Pursuant to Section 139.78 of the Wisconsin Statutes, every person who acquires tobacco products for use in Wisconsin upon which the Wisconsin tobacco products excise tax has not been paid must report the untaxed tobacco products to the department and pay the tax due. The return and tax are due within 15 days after the month in which the tobacco products are acquired. When the tax due is not timely paid, it becomes delinquent and subject to a penalty of 5% of the tax for each 30 days or fraction thereof that the tax is not paid up to a maximum of 25% but not less than \$10. In addition, interest on the delinquent tax accrues at the rate of 1.5% per month from the date the tax is due until paid.

Tobacco products include cigars, cheroots, granulated plug cuts, snuff, chewing tobacco, clippings, and other forms of tobacco prepared in such a manner as to be suitable for chewing or smoking in a pipe or otherwise (includes tobacco that can be used for "roll your own" cigarettes). Tobacco products do not include manufactured cigarettes or nontobacco items like papers, pipes or lighters.

Use the schedule below to compute the tobacco products use tax you owe. Enter your purchase(s) on the lines below and provide all the information requested. Then total your purchases on line 13, and multiply by the tax rate shown on line 14 to compute the tobacco products use tax you owe. **You can attach a schedule itemizing your untaxed purchases if additional space is needed.**

Line No.	Col. 1 Date Received	Col. 2 Invoice Number	Col. 3 Purchased From Name City & State	Col. 4 Brand Name	Col. 5 Amount Paid (your cost)	
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.	TOTAL COST OF YOUR PURCHASES (add lines 6 through 12 in column 5)					
14.	TOBACCO PRODUCTS TAX RATE (25% of cost)					x .25
15.	TOBACCO PRODUCTS USE TAX DUE (multiply line 13, column 5, by 25%). PAY WITH THIS RETURN →					\$

I declare under penalties of law that the above information is true, correct and complete to the best of my knowledge and belief.

Your Signature	Date	Your Telephone Number ()
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